

No. 13.

# NORMAL SCHOOL FOR UPPER CANADA.

THIRTY-FIFTH SESSION, JUNE, 1866.

*Examiners in Department of Mathematics, Chemistry, and Natural Philosophy:*

JOHN HERBERT SANGSTER, ESQ., M.A., *Second Master, Normal School.*

REV. WILLIAM ORMISTON, D.D.

MR. HENRY G. STRACHAN, *Teacher of Book-keeping.*

## BOOK-KEEPING—BOTH DIVISIONS.

*Time—One hour and a-half.*

1. How does Double Entry differ from Single.
2. Describe the Ledger.
3. Define Stock as a Ledger title.
4. What is a personal account?
5. Define Bills Receivable.
6. When would you make an entry on the Dr. side of the following accounts, viz :—Cash, Mdse., Bills Payable?
7. How are the following accounts balanced, viz :—Private Account, Real Estate, Bills Receivable?
8. Give day-book entries which would be journalized as follows :

(a) Merchandise Dr. to Sundries .....	\$400	
Cash .....		\$200
City Bank .....		200
(b) City Bank Dr .....	\$500	
To Cash .....		\$500
(c) Merchandise Dr. ....	\$100	
To J. Ross .....		\$100
(d) Shipment to Kingston Dr. ....	\$520	
To Merchandise .....		\$500
To Cash .....		20

9. Journalize the following entries :

(e) Sold Merchandise to J. Wilson, amount .....	\$200
In payment received Cash .....	100
Balance to remain on Account .....	100
(f) Paid W. Ross Cash on accounts .....	\$50
(g) The City Bank has discounted for me W. Wilson's note, due 3 months, hence for .....	\$400
I was charged discount .....	6
Received the Balance in Cash .....	394
(h) Received advice from J. Good of the sale of Mdse. shipped him on the 5th inst., Net proceeds received in Cash.....	610